

Appl. No. : 10/659,424  
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IN THE SPECIFICATION:

**Please amend paragraph beginning at line 4 on page 10 as follows:**

In the illustrated steering assist system 32 of Figures 1-3, the load cells 86a, 86b are of a magnetostrictive type, wherein a magnetic permeability of the load receiving element 96a varies in a known relation to the amount of load placed thereon. The sensor 96b is configured to detect a change in the magnetic permeability of the load receiving element 96a. In other arrangements, the load cells 86a, 86b may comprise other types of sensors, as will be appreciated by one of skill in the art. For example, the load cells 86a, 86b can comprise load receiving elements constructed from a conductive rubber material and at least one sensor configured to detect a change in an electrical resistance of the load receiving elements.

**Please amend paragraph beginning at line 13 on page 23 as follows:**

Preferably, the steering regulator assembly 251 includes a load cell 266 configured to determine the tensile load applied to the linkage assembly 252 when an operator of the associated watercraft attempts to rotate an operator steering control, and thus the steering shaft 262, beyond the maximum turning position shown in Figures 21a and 21c. One of the linkage members, and preferably the first link member 254, is constructed of, or includes, a load receiving element 266a constructed of a material having a property that changes in response to a change in tension on the load receiving element 266a. The steering regulator assembly ~~250~~ assembly 251 also includes a sensor 266b configured to sense a change in the property of the load receiving element 266a in a manner similar to that described in the load detection assemblies described above. Thus, a steering assist system may utilize an output signal of the sensor 266b to provide a steering assist force to the associated watercraft.